



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CUBA CITY MUNICIPAL ELECTRIC & WATER UTILITY

Principal Office: 108 N. MAIN STREET
CUBA CITY, WI 53807

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23
Electric Operating Section Footnotes	E-24

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CUBA CITY MUNICIPAL ELECTRIC & WATER UTILITY**Utility Address:** 108 N. MAIN STREET
CUBA CITY, WI 53807**When was utility organized?** 1/1/1900**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS KATHY H. SCHULTZ**Title:** CITY CLERK-TREASURER**Office Address:**108 N. MAIN STREET
CUBA CITY, WI 53807**Telephone:** (608) 744 - 2152**Fax Number:** (608) 744 - 2151**E-mail Address:** cubacity@pcii.net

Individual or firm, if other than utility employee, preparing this report:

Name: CLIFTON GUNDERSON LLP**Title:****Office Address:** CLIFTON GUNDERSON LLP
440 SCIENCE DRIVE, SUITE 400
MADISON, WI 53711**Telephone:** (608) 232 - 2900**Fax Number:** (608) 232 - 2919**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR M JOHN STAVER**Title:** PRESIDENT**Office Address:**108 N. MAIN STREET
CUBA CITY, WI 53807**Telephone:** (608) 744 - 8735**Fax Number:** (608) 744 - 2151**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: CLIFTON GUNDERSON LLP**Title:****Office Address:** CLIFTON GUNDERSON LLP
440 SCIENCE DRIVE, SUITE 400
MADISON, WI 53711**Telephone:** (608) 232 - 2900**Fax Number:** (608) 232 - 2919**E-mail Address:****Date of most recent audit report:** 3/2/2000**Period covered by most recent audit:** 1/1/99-12/31/99

Names and titles of utility management including manager or superintendent:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee: ELECTRIC & WATER COMMISSION

Names of members of utility commission/committee:MR JAMES BOUSLEY
MR RONALD BUSCH
MR GREGORY KERN
MR DONALD LOEFFELHOLZ
MR M. JOHN STAVER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,087,929	1,013,852	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	930,623	856,743	2
Depreciation Expense (403)	112,825	107,423	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	65,688	62,179	5
Total Operating Expenses	1,109,136	1,026,345	
Net Operating Income	(21,207)	(12,493)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(21,207)	(12,493)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	2,140	2,306	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	2,140	2,306	
Total Income	(19,067)	(10,187)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(19,067)	(10,187)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	21,199	24,010	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	21,199	24,010	
Net Income	(40,266)	(34,197)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	701,252	735,449	20
Balance Transferred from Income (433)	(40,266)	(34,197)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	660,986	701,252	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INTEREST	2,140	5
Total (Acct. 419):	2,140	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	161,819	926,110	0	0	1,087,929	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	161,819	926,110	0	0	1,087,929	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	0	0	0	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,705,392	3,383,298	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,576,837	1,483,221	2
Net Utility Plant	2,128,555	1,900,077	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,447	508	8
Temporary Cash Investments (132)	34	32	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	112,682	82,423	11
Other Accounts Receivable (143)	6,679	3,337	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	86,049	77,840	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	47,059	40,956	17
Total Current and Accrued Assets	257,950	205,096	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,386,505	2,105,173	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	619,254	619,254	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	660,986	701,252	23
Total Proprietary Capital	1,280,240	1,320,506	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	357,488	408,477	26
Total Long-Term Debt	357,488	408,477	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	86,266	80,741	28
Payables to Municipality (233)	212,543	87,636	29
Customer Deposits (235)	75	75	30
Taxes Accrued (236)	24,368	13,876	31
Interest Accrued (237)	2,412	2,412	32
Other Current and Accrued Liabilities (238)	22,644	19,247	33
Total Current and Accrued Liabilities	348,308	203,987	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	400,469	172,203	41
Total Liabilities and Other Credits	2,386,505	2,105,173	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,261,570	0	0	1,443,822	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,261,570	0	0	1,443,822	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	481,879	0	0	1,094,958	10
Total Accumulated Provision	481,879	0	0	1,094,958	
Net Utility Plant	1,779,691	0	0	348,864	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	440,461	1,042,760			1,483,221	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	47,177	65,648			112,825	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,293				1,293	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
LOSS ON DISPOSAL	4,706	1,780			6,486	12
Total credits	53,176	67,428	0	0	120,604	13
Debits during year						14
Book cost of plant retired	11,758	15,230			26,988	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	11,758	15,230	0	0	26,988	19
Balance End of Year	481,879	1,094,958	0	0	1,576,837	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.28%	4.70%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			79,494		79,494	71,050	2
Total Electric Utility					79,494	71,050	

Account	Total End of Year	Amount Prior Year	
Electric utility total	79,494	71,050	1
Water utility	6,555	6,790	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	86,049	77,840	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	619,254	1
Changes during year (explain):		
		2
Balance end of year	619,254	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1997	07/11/1997	07/11/2003	4.75%	51,374	1
1995	06/20/1995	06/20/2005	5.60%	306,114	2
Total for Account 224				357,488	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	13,876	1
Accruals:		
Charged water department expense	34,160	2
Charged electric department expense	27,780	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	61,940	
Taxes paid during year:		
County, state and local taxes	40,080	6
Social Security taxes	7,619	7
PSC Remainder Assessment	3,749	8
Other (explain):		
NONE		9
Total payments and other debits	51,448	
Balance end of year	24,368	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Note payable - 1993	1,383	0	1,383	0	3
Note payable - 1995	753	16,991	16,819	925	4
Note payable - 1997	276	4,208	2,997	1,487	5
Subtotal	2,412	21,199	21,199	2,412	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	2,412	21,199	21,199	2,412	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	111,213	60,990	0	0	0	172,203	1
Add credits during year:							
For Services	2,811					2,811	2
For Mains	203,317					203,317	3
Other (specify):							
SPECIAL ASSESSMENT	7,188					7,188	4
CONTRIBUTED CAPITAL - HYDRANTS	14,950					14,950	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	339,479	60,990	0	0	0	400,469	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,149	5
Electric	98,533	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	112,682	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS	1,887	11
SPECIAL ASSESSMENT	4,792	12
Total (Acct. 143):	6,679	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	55,368	17
DUE TO SEWER FUND	157,175	18
Total (Acct. 233):	212,543	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,135,459	1,408,885	0	0	3,544,344	1
Materials and Supplies	6,672	75,272	0	0	81,944	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	461,170	1,068,859	0	0	1,530,029	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	225,346	60,990	0	0	286,336	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,455,615	354,308	0	0	1,809,923	
Net Operating Income	(7,733)	(13,474)	0	0	(21,207)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.53%	-3.80%	N/A	N/A	-1.17%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	619,254	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	681,119	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,300,373	
Net Income		
Net Income	(40,266)	5
Percent Return on Proprietary Capital	-3.10%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

This annual report should be read only in connection with the accompanying accountant's report.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 29, 2001

Ms. Kathy H. Schultz, City Clerk-Treasurer
Cuba City Electric & Water Utility
108 North Main Street
Cuba City, WI 538071538

2000 Analytical Review DWCCA-1470-ELE

Dear Ms. Schultz:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. In future reports:

- Please provide more account detail for amounts over \$5,000 where requested by the schedule head notes. For example, amounts described as "due to general fund" in Account 233, page F-19.
- Please clearly explain financing for mains and services as requested in the schedule head notes. For example, Page W-15, head note No. 5 a-c, and page W-16, head note No. 3 a-d. (The schedule note on Page W-16 indicates services were financed "through operations." However, contributions are reported for services in Account 271, Page F-18)
- Please report the sewer department's share of return on net investment in water meters on page W-4, line 10. (It appears it was reported on line 11 in 2000 and described as "miscellaneous.")
- Please explain fluctuations in expense accounts greater than \$5,000 and 25 percent. For example, Total Administrative and General Expenses, page E-3.

2. During our review, we noted you are reporting sales of electricity for "athletic field" under Rate Schedule No. ML-1 on the Sales of Electricity schedule, page E-12. This rate schedule number does not exist. In the future, please report these sales with the appropriate rate schedule number for the category of sales using the schedule number provided in your existing tariff. If you have any questions about this matter, please contact Jerry Albrecht, Electric Division, at (608) 267-5111.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\1470.doc

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	159,084	1
Total Sales of Water	159,084	
Other Operating Revenues		
Forfeited Discounts (470)	387	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,348	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,735	
Total Operating Revenues	161,819	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	10,780	8
Pumping Expenses (620-625)	9,377	9
Water Treatment Expenses (630-635)	4,315	10
Transmission and Distribution Expenses (640-655)	11,562	11
Customer Accounts Expenses (901-904)	9,586	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	42,389	14
Total Operation and Maintenance Expenses	88,009	
Other Operating Expenses		
Depreciation Expense (403)	47,177	15
Amortization Expense (404-407)		16
Taxes (408)	34,366	17
Total Other Operating Expenses	81,543	
Total Operating Expenses	169,552	
NET OPERATING INCOME	(7,733)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	16	34	1
Commercial	3	417	615	2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	433	649	
Metered Sales to General Customers (461)				
Residential	779	41,182	79,512	4
Commercial	80	9,373	15,524	5
Industrial	1	3,775	2,848	6
Total Metered Sales to General Customers (461)	860	54,330	97,884	
Private Fire Protection Service (462)	1		368	7
Public Fire Protection Service (463)	1		55,533	8
Other Sales to Public Authorities (464)	4	2,492	4,650	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	870	57,255	159,084	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	55,533	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	55,533	
Forfeited Discounts (470):		
Customer late payment charges	387	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	387	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
MISCELLANEOUS	2,348	11
Total Other Water Revenues (474)	2,348	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,875	3
Maintenance of Water Source Plant (605)	8,905	4
Total Source of Supply Expenses	10,780	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	9,074	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	303	9
Total Pumping Expenses	9,377	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	4,130	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	185	13
Total Water Treatment Expenses	4,315	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	6,021	17
Maintenance of Services (652)	418	18
Maintenance of Meters (653)	3,788	19
Maintenance of Hydrants (654)	1,152	20
Maintenance of Other Plant (655)	183	21
Total Transmission and Distribution Expenses	11,562	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,764	22
Accounting and Collecting Labor (902)	5,614	23
Supplies and Expenses (903)	2,208	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	9,586	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,585	27
Office Supplies and Expenses (921)	2,872	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,135	30
Property Insurance (924)		31
Injuries and Damages (925)	3,489	32
Employee Pensions and Benefits (926)	12,073	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	5,466	35
Transportation Expenses (933)	2,769	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	42,389	
Total Operation and Maintenance Expenses	88,009	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		31,957	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		570	2
Net property tax equivalent		31,387	
Social Security		2,773	3
PSC Remainder Assessment		206	4
Other (specify): NONE			5
Total tax expense		34,366	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant	Lafayette			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.267990	0.299162			3
County tax rate	mills		6.015670	12.830959			4
Local tax rate	mills		7.743778	7.750006			5
School tax rate	mills		12.475551	13.926650			6
Voc. school tax rate	mills		2.408143	2.688245			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		28.911132	37.495022			10
Less: state credit	mills		1.685144	1.723425			11
Net tax rate	mills		27.225988	35.771597			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.743778	7.750006			14
Combined School Tax Rate	mills		14.883694	16.614895			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		22.627472	24.364901			17
Total Tax Rate	mills		28.911132	37.495022			18
Ratio of Local and School Tax to Total	dec.		0.782656	0.649817			19
Total tax net of state credit	mills		27.225988	35.771597			20
Net Local and School Tax Rate	mills		21.308584	23.244990			21
Utility Plant, Jan. 1	\$	2,008,857	1,739,281	269,576			22
Materials & Supplies	\$	6,790	6,070	720			23
Subtotal	\$	2,015,647	1,745,351	270,296			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	2,015,647	1,745,351	270,296			26
Assessment Ratio	dec.		0.746322	0.668535			27
Assessed Value	\$	1,483,296	1,302,594	180,702			28
Net Local & School Rate	mills		21.308584	23.244990			29
Tax Equiv. Computed for Current Year	\$	31,957	27,756	4,200			30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	31,957					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	547		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	732,828		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	733,375	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	170,030		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	1,803		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	57,948		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	229,781	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	3,528		22
Water Treatment Equipment (332)	12,986		23
Total Water Treatment Plant	16,514	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	492		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			547	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			732,828	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	733,375	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			170,030	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			1,803	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			57,948	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	229,781	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			3,528	22
Water Treatment Equipment (332)			12,986	23
Total Water Treatment Plant	0	0	16,514	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			492	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	216,370		26
Transmission and Distribution Mains (343)	574,847	231,000	27
Fire Mains (344)	0		28
Services (345)	96,298	7,780	29
Meters (346)	71,702	7,257	30
Hydrants (348)	33,696	17,150	31
Other Transmission and Distribution Plant (349)	510		32
Total Transmission and Distribution Plant	993,915	263,187	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,004		35
Computer Equipment (391.1)	1,174		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	7,114	792	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	19,741		41
Communication Equipment (397)	731		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	35,764	792	
Total utility plant in service directly assignable	2,009,349	263,979	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,009,349	263,979	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			216,370	26
Transmission and Distribution Mains (343)	6,665		799,182	27
Fire Mains (344)			0	28
Services (345)	836		103,242	29
Meters (346)	2,897		76,062	30
Hydrants (348)	1,360		49,486	31
Other Transmission and Distribution Plant (349)			510	32
Total Transmission and Distribution Plant	11,758	0	1,245,344	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			7,004	35
Computer Equipment (391.1)			1,174	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			7,906	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			19,741	41
Communication Equipment (397)			731	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	36,556	
Total utility plant in service directly assignable	11,758	0	2,261,570	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	11,758	0	2,261,570	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,349	5,349	1
February			5,106	5,106	2
March			5,157	5,157	3
April			5,236	5,236	4
May			6,223	6,223	5
June			5,756	5,756	6
July			6,152	6,152	7
August			6,024	6,024	8
September			5,298	5,298	9
October			5,195	5,195	10
November			5,076	5,076	11
December			5,955	5,955	12
Total for year	0	0	66,527	66,527	
Less: Measured or estimated water used in main flushing and water treatment during year				1,205	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				65,322	16
Less: Water sold				57,255	17
Losses and unaccounted for				8,067	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				285	21
Date of maximum: 5/25/2000					22
Cause of maximum:					23
Flushing Hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				123	24
Date of minimum: 1/30/2000					25
Total KWH used for pumping for the year				167,404	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CUBA CITY	1	864	6	331,200	No	1
CUBA CITY	2	1,467	16	1,022,400	Yes	2
CUBA CITY	3	1,610	24	936,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NORTH WELL #1	NORTH WELL #2	WELL #1	1
Location	513 NORTH RANDOLPH	513 NORTH RANDOLPH	100 BLK S. WASHINGTON	2
Purpose	B	P	S	3
Destination	D	R	D	4
Pump Manufacturer	PEERLESS	SIMMONS	JACUZZI	5
Year Installed	1995	1995	1979	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	510	710	230	8
Pump Motor or Standby Engine Mfr	G.E.	PREMIUM EFF	CENTURY	9
Year Installed	1995	1995	1977	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	50	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3			14
Location	SCHOOL ST/TROY ST			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	SIMMONS			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	650			21
Pump Motor or Standby Engine Mfr	G.E.			22
Year Installed	1993			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NORTH WELL	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		4
				5
Year constructed	1995	1978		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	0	135		10
Total capacity in gallons	100,000	300,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			19
				20
Is a corrosion control chemical used (yes, no)?	Y			21
				22
Is water fluoridated (yes, no)?	Y			23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	20,926	0	895	0	20,031
P	D	6.000	12,944	1,283	0	0	14,227
M	D	8.000	14,979	0	0	0	14,979
P	D	8.000	11,185	2,366	0	0	13,551
P	D	10.000	0	1,892			1,892
P	D	12.000	0	2,713			2,713
Total Within Municipality			60,034	8,254	895	0	67,393
Total Utility			60,034	8,254	895	0	67,393

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	876	19	15	0	880		1
M	1.000	31	1	0	0	32		2
M	2.000	14	0	0	0	14		3
P	4.000	3	0	0	0	3		4
M	4.000	1	0	0	0	1		5
Total Utility		925	20	15	0	930	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	806	72	62	0	816	104	1
1.000	24	2	1	0	25	1	2
1.500	6	0	0	0	6	2	3
2.000	12	1	1	0	12	1	4
3.000	4	0	0	0	4	0	5
4.000	0	0	0	0	0	0	6
8.000	3	0	0	0	3	3	7
Total:	855	75	64	0	866	111	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	742	59	0	1	0	14	816	1
1.000	11	10	0	2	0	2	25	2
1.500	1	3	0	1	0	1	6	3
2.000	0	10	1	1	0	0	12	4
3.000	0	1	0	3	0	0	4	5
4.000	0	0	0	0	0	0	0	6
8.000	0	0	0	3	0	0	3	7
Total:	754	83	1	11	0	17	866	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	92	15	3		104	2
Total Fire Hydrants	92	15	3	0	104	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	104
Number of distribution system valves end of year:	267
Number of distribution valves operated during year:	267

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Water mains were financed through operations and contributed capital.

Water Services (Page W-16)

Water services were financed through operations.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	912,926	1
Total Sales of Electricity	912,926	
Other Operating Revenues		
Forfeited Discounts (450)	2,436	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	10,748	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	13,184	
Total Operating Revenues	926,110	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	691,984	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	55,070	11
Customer Accounts Expenses (901-904)	12,165	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	83,395	14
Total Operation and Maintenance Expenses	842,614	
Other Expenses		
Depreciation Expense (403)	65,648	15
Amortization Expense (404-407)		16
Taxes (408)	31,322	17
Total Other Expenses	96,970	
Total Operating Expenses	939,584	
NET OPERATING INCOME	(13,474)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	2,436	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	<u>2,436</u>	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	<u>0</u>	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	<u>0</u>	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	<u>0</u>	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	<u>0</u>	
Other Electric Revenues (456):		
MISCELLANEOUS SALES	5,317	7
PUBLIC BENEFITS CHARGE	5,431	8
Total Other Electric Revenues (456)	<u>10,748</u>	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	691,984	15
Other Expenses (546)		16
Total Other Power Supply Expenses	691,984	
Total Power Production Expenses	691,984	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	410	21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	285	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	633	26
Maintenance of Structures and Equipment (571)	910	27
Maintenance of Lines (572)	37,773	28
Maintenance of Line Transformers (573)	3,510	29
Maintenance of Street Lighting and Signal Systems (574)	5,418	30
Maintenance of Meters (575)	5,826	31
Maintenance of Miscellaneous Distribution Plant (576)	305	32
Total Distribution Expenses	<u>55,070</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,759	33
Accounting and Collecting Labor (902)	7,660	34
Supplies and Expenses (903)	2,746	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>12,165</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	18,231	38
Office Supplies and Expenses (921)	2,897	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	22,289	41
Property Insurance (924)		42
Injuries and Damages (925)	4,099	43
Employee Pensions and Benefits (926)	21,876	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	9,027	46
Transportation Expenses (933)	4,976	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	83,395	
Total Operation and Maintenance Expenses	842,614	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		22,935	1
Social Security		4,845	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		3,542	4
Other (specify): NONE			5
Total tax expense		31,322	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant	Lafayette			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.267990	0.299162			3
County tax rate	mills		6.015670	12.830959			4
Local tax rate	mills		7.743778	7.750006			5
School tax rate	mills		12.475551	13.926650			6
Voc. school tax rate	mills		2.408143	2.688245			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		28.911132	37.495022			10
Less: state credit	mills		1.685144	1.723425			11
Net tax rate	mills		27.225988	35.771597			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.743778	7.750006			14
Combined School Tax Rate	mills		14.883694	16.614895			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		22.627472	24.364901			17
Total Tax Rate	mills		28.911132	37.495022			18
Ratio of Local and School Tax to Total	dec.		0.782656	0.649817			19
Total tax net of state credit	mills		27.225988	35.771597			20
Net Local and School Tax Rate	mills		21.308584	23.244990			21
Utility Plant, Jan. 1	\$	1,373,948	1,258,164	115,784			22
Materials & Supplies	\$	71,050	63,519	7,531			23
Subtotal	\$	1,444,998	1,321,683	123,315			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	1,444,998	1,321,683	123,315			26
Assessment Ratio	dec.		0.746322	0.668535			27
Assessed Value	\$	1,068,841	986,401	82,440			28
Net Local & School Rate	mills		21.308584	23.244990			29
Tax Equiv. Computed for Current Year	\$	22,935	21,019	1,916			30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	22,935					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,658		34
Structures and Improvements (361)	1,354		35
Station Equipment (362)	252,224	23,699	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	76,272	1,630	38
Overhead Conductors and Devices (365)	92,705	4,723	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	225,113	24,410	41
Line Transformers (368)	237,057	22,427	42
Services (369)	108,278	3,184	43
Meters (370)	70,755	3,164	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	100,365	1,867	47
Total Distribution Plant	1,165,781	85,104	
GENERAL PLANT			
Land and Land Rights (389)	967		48
Structures and Improvements (390)	13,232		49
Office Furniture and Equipment (391)	12,207		50
Computer Equipment (391.1)	2,348		51
Transportation Equipment (392)	127,050		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	13,574		54
Laboratory Equipment (395)	270		55
Power Operated Equipment (396)	36,167		56
Communication Equipment (397)	1,429		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,658 34
Structures and Improvements (361)			1,354 35
Station Equipment (362)	12,027		263,896 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	210		77,692 38
Overhead Conductors and Devices (365)	424		97,004 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			249,523 41
Line Transformers (368)	1,181		258,303 42
Services (369)			111,462 43
Meters (370)	928		72,991 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	460		101,772 47
Total Distribution Plant	15,230	0	1,235,655
GENERAL PLANT			
Land and Land Rights (389)			967 48
Structures and Improvements (390)			13,232 49
Office Furniture and Equipment (391)			12,207 50
Computer Equipment (391.1)			2,348 51
Transportation Equipment (392)			127,050 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			13,574 54
Laboratory Equipment (395)			270 55
Power Operated Equipment (396)			36,167 56
Communication Equipment (397)			1,429 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	923	58
Other Tangible Property (399)	0	59
Total General Plant	208,167	0
Total utility plant in service directly assignable	1,373,948	85,104
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 1,373,948	 85,104

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			923 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	208,167
Total utility plant in service directly assignable	15,230	0	1,443,822
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	15,230	0	1,443,822

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.55	15.55	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	2,781	Monday	01/24/2000	09:00	1,533
February	02	2,600	Wednesday	02/02/2000	08:00	1,366
March	03	2,492	Monday	03/20/2000	11:00	1,338
April	04	2,482	Monday	04/10/2000	12:00	1,272
May	05	2,717	Wednesday	05/31/2000	11:00	1,345
June	06	3,026	Thursday	06/01/2000	17:00	1,433
July	07	3,567	Thursday	07/06/2000	18:00	1,676
August	08	4,173	Thursday	08/31/2000	16:00	1,773
September	09	4,066	Friday	09/01/2000	17:00	1,628
October	10	2,779	Tuesday	10/03/2000	12:00	1,399
November	11	2,824	Monday	11/27/2000	18:00	1,464
December	12	3,310	Wednesday	12/20/2000	18:00	1,748
Total		36,817				17,975

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading **Supplier**

15 minutes integrated WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	17,975	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	17,975	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	16,934	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	16,934	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,041	27
Total Energy Losses	1,041	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.7914%	29
Total Disposition of Energy	17,975	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
GENERAL RESIDENTIAL	RG-1	858	7,421	1
WATER HEATING	RW-1		96	2
Total Sales for Residential Sales		858	7,517	
Commercial & Industrial				
COMBINED POWER	CG-1	97	2,091	3
LARGE POWER	CP-2	14	6,948	4
INTERDEPARTMENTAL SALES	MP-1	1	167	5
WATER HEATING	RW-1		4	6
Total Sales for Commercial & Industrial		112	9,210	
Public Street & Highway Lighting				
ATHLETIC FIELD	ML-1	1	4	7
PUBLIC STREET HIGHWAY	MS-1	1	203	8
Total Sales for Public Street & Highway Lighting		2	207	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		972	16,934	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		427,726	(12,691)	415,035	1
		3,916	(213)	3,703	2
0	0	431,642	(12,904)	418,738	
		126,476	(3,811)	122,665	3
2,399	19,681	352,136	(12,503)	339,633	4
		9,408	(334)	9,074	5
		156	(9)	147	6
2,399	19,681	488,176	(16,657)	471,519	
		497	(1)	496	7
		22,533	(360)	22,173	8
0	0	23,030	(361)	22,669	
				0	9
0	0	0	0	0	
2,399	19,681	942,848	(29,922)	912,926	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars					
(a)	(b)	(c)			
Name of Vendor	WPPI			1	
Point of Delivery	substation			2	
Type of Power Purchased (firm, dump, etc.)	firm			3	
Voltage at Which Delivered	69000			4	
Point of Metering	Substation			5	
Total of 12 Monthly Maximum Demands -- kW	36,817			6	
Average load factor	66.8802%			7	
Total Cost of Purchased Power	691,984			8	
Average cost per kWh	0.0385			9	
On-Peak Hours (if applicable)	7:00 am-9:00 pm M-F			10	
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	721	812			12
February	676	690			13
March	681	657			14
April	592	680			15
May	678	667			16
June	723	710			17
July	749	927			18
August	930	843			19
September	742	886			20
October	695	704			21
November	716	748			22
December	777	971			23
Total kWh (000)	8,680	9,295			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	Cuba City				1
Voltage--High Side	69,000				2
Voltage--Low Side	4,160				3
Num. Main Transformers in Operation	1				4
Capacity of Transformers in kVA	5,000				5
Number of Spare Transformers on Hand	0				6
15-Minute Maximum Demand in kW	4,173				7
Dt and Hr of Such Maximum Demand	08/31/2000				8
	16:00				9
Kwh Output	17,975				10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,288	267	14,723	1
Acquired during year	67	8	1,325	2
Total	1,355	275	16,048	3
Retired during year	20	5	813	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,335	270	15,235	6
Number end of year accounted for as follows:				7
In customers' use	1,229	231	12,230	8
In utility's use	28	7	585	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	78	32	2,420	12
Total end of year	1,335	270	15,235	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Metal Halide/Halogen	1,000	25	2,212	1
Metal Halide/Halogen	1,500	16	2,424	2
Mercury Vapor	175	68	66,663	3
Mercury Vapor	250	3	3,285	4
Sodium Vapor	100	48	20,507	5
Sodium Vapor	400	34	64,757	6
Total		194	159,848	
Ornamental				
Mercury Vapor	175	2	1,961	7
Sodium Vapor	100	114	48,705	8
Total		116	50,666	
Other				
Other	69	3	360	9
Total		3	360	

ELECTRIC OPERATING SECTION FOOTNOTES

NONE